CHAPTER IV.

FINANCIAL RESULTS.

155. Forms Nos. 61—65 appended, show the details of the year's transactions.

156. The receipts and expenditure of the Circle for the Forest-years 1893-94 and 1894-95 were :—

Year.	Receipts.	Charges.			Surplus or net Revenue.
		A.—Conservancy and Works.	B.—Establishments.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
1893-94	15,31,317	5,55,022	3,05,459	8,60,481	6,70,836
1894-95	15,25,028	4,96,239	3,19,441	8,15,680	7,09,348
	—6,289	—58,783	+13,982	—44,801	+38,512

157. The gross revenue of the year was less by Rs. 6,289, but the surplus was greater by Rs. 38,512. This result is due to increased receipts for wood under II*a* and *b* in Kolábá, and to the recovery of a larger amount of outstandings in Kanara and Belgaum.

158. The following shows the revenue and outstandings at the end of the two years :—

Year.	Amount realized.	Balance due to the Department at the end of the year.	Total.
	Rs.	Rs.	Rs.
1893-94	15,31,317	2,94,856	18,26,173
1894-95	15,25,028	1,87,756	17,12,784

159. The balance due to the department in the Northern and Central divisions of Kanara decreased, from Rs. 166,774 and Rs. 68,929, respectively, in 1893-94, to Rs. 1,06,765 and Rs. 56,168 in 1894-95 ; and that in Belgaum from 43,234 to 5,626.

160. The following shows the receipts and expenditure under main heads :—

Heads of Revenue and Charges.	Forest years.			
	1893-94.	1894-95.	Increase.	Decrease.
Revenue.	Rs.	Rs.	Rs.	Rs.
I.—Timber and other produce removed from the forests by Government agency	11,06,415	10,18,082	.....	88,333
II.—Timber and other produce removed from the forests by consumers or purchasers	4,03,066	4,82,209	79,143	.....
III.—Drift and waif wood and confiscated forest produce	4,299	2,388	.....	1,911
IV.—Revenue from forests not managed by Government	25	90	65	.....
V.—Miscellaneous	17,512	22,259	4,747	.....
Grand Total, Revenue ...	15,31,317	15,25,028	.....	6,289

Heads of Revenue and Charges.	Forest years.			
	1893-94.	1894-95.	Increase.	Decrease.
Expenditure.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works.				
I.—Timber and other produce removed from the forests by Government agency	4,27,370	3,55,006	.....	72,364
II.—Timber and other produce removed from the forests by consumers or purchasers	8,836	11,508	2,672	.....
III.—Drift and waif-wood and confiscated forest produce ...	67	81	14	.....
V.—Rent of leased forests and payments to share-holders in forests managed by Government ...	12,918	23,874	10,956	.....
VI.—Live-stock, stores, tools and plant.	2,528	2,759	231	.....
VII.—Communications and buildings ...	6,743	6,599	.....	144
VIII.—Organization, improvement and extension of forests	89,123	94,025	4,902	.....
IX.—Miscellaneous	7,437	2,387	.....	5,050
Total A.—Conservancy and Works ...	5,55,022	4,96,239	.....	58,783
B.—Establishments.				
I.—Salaries	2,56,137	2,69,543	13,406	.....
II.—Travelling allowances	37,425	38,532	1,107	.....
III.—Contingencies	11,897	11,366	.....	531
Total B.—Establishments ...	3,05,459	3,19,441	13,982	.....
Grand Total, Charges ...	8,60,481	8,15,680	.....	44,801

161. The receipts show decreases under I and III, and increases under the remaining heads.

I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.

162. The decrease is met with as follows:—Rs. 10,401 under "*a* Timber," Rs. 6,123 under "*b* Firewood," and Rs. 71,247 under "*e* Grass and other minor produce."

163. Under *a*, decreases occur in Kolábá (Rs. 33,536), Dharwar (Rs. 2,372), Central (Rs. 42,355) and Southern (Rs. 7,047) Kanara. While, Northern Kanara shows an increase (Rs. 75,079), due to better demand for timber sold at the Halyál-depôt, (the price obtained being higher by Rs. 12 per 100 cubic feet) and to recovery of outstandings. The decrease in Kolábá is accounted for by the increase under "1*a*." *Coupes* were sold for lump sums instead of being exploited departmentally.

164. In Central Kanara, less wood was sold during 1894-95 (170,000 cubic feet against 250,000 in 1893-94), and two years' stock of timber was sold at the Kódibág-depôt during 1893-94, because certain timber (about 18,000 cubic feet) could not, owing to unavoidable circumstances, be taken down to that depôt during 1892-93; the wood sales above the ghâts were also very poor owing to the inferior quality of the wood.

165. The cause of the decrease in Southern Kanara was that outstandings for 1893-94 on account of Singanhalli-depôt-wood were transferred with the depôt to Central Kanara.

166. The decrease (Rs. 6,123) under *b*, is due to a decrease in the quantity of fuel supplied to the Southern Mahráttá Railway Company.

167. The decrease (Rs. 71,247) under *e*, is due to the low rates obtained for myrobollams and to the smallness of the crop.

II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS.

168. The increase under *a*, (Rs. 50,718), is ascribable to the exploitation of a larger quantity of wood in Kolábá (*vide* remarks under "*Ia*") and also to the sale of reserved

wood in *Málki*-lands (increase Rs. 41,197). In Central Kanara, there was a brisk demand for wood for export in Coast-tálukas, and this caused an increase of Rs. 8,892 in the revenue of that division.

169. There is an increase of Rs. 13,675, under *b Firewood*, which occurs chiefly in Kolábá and Central Kanara, and is due to the causes given in the preceding paragraph.

170. The increases under *c* (Rs. 10,666) and *d* (Rs. 2,840) are owing (1) to increased rates realized for bamboos, and (2) to a part of the grazing revenue of Kanara (about Rs. 3,000) for 1893-94 having been credited in the accounts of 1892-93. In the grazing-revenue, there is an increase of Rs. 1,540 in Kolábá, where the departmental fee system was extended to some more tálukas during the year.

171. The increase under "V," (Rs. 5,211), is due (*a*) to the rent of *kuran*-lands leased out for the eradication of prickly pear in combination with cultivation in Belgaum and (*b*) to the increased sale of *malki* pass-books in Kolábá.

EXPENDITURE.

A.—Conservancy and Works.

172. The decrease under I, *viz.* Rs. 72,364, is met with as follows:—Rs. 11,462 under "*a* Timber," Rs. 42,778 under "*b* Firewood" and Rs. 17,955 under "*e* Grass and other minor produce."

173. Under *a*, decreases occur in Central Kanara (Rs. 30,675) and Kolábá (Rs. 11,410) owing (1) to the payment for two years' supply of timber for the Kódibág-depôt having been made in 1893-94 and (2) to a corresponding decrease in the receipts. Northern Kanara, however, shows an increase of Rs. 31,131, because of payments made to contractors of the previous year.

174. The decrease under *b* (Rs. 42,778) is on account of the decreased supply of Railway-fuel, and reduction of rates paid for its extraction in Belgaum, in whose actuals there is a decrease of Rs. 55,026. The increase of Rs. 11,324 in Northern Kanara, is due to the corresponding increase in the revenue.

175. The decrease under *e* (Rs. 17,955) is owing to the scanty crop of myrobollams.

176. The increases under "II" (Rs. 2,673) and "V" (Rs. 10,956), are on account of payments made to village-officers for collecting revenue derived from sale of timber on *malki*-lands, and of shares to *khóts* and *rakhwáldárs* in Kolábá. That under "VIII," is due (1) to charges on account of the demarcation of forests in Central and Southern Kanara, and (2) to firelines having been opened earlier in Northern Kanara; and, under "IX," to no money's having been expended from the capitation grant in Belgaum and Kolábá.

B.—Establishments.

177. The increase of Rs. 13,407 under "I. Salaries," is ascribable (1) to acting promotions of officers, (2) to a new Assistant-Conservator of Forests posted to this Circle, and (3) to increased exchange-compensation-allowance.

178. The following table shows the receipts and expenditure for the last 5 years:—

Financial year.	Receipts.	Expenditure.			Surplus.
		A.—Conservancy and Works.	B.—Establishments.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.
1890-91	13,49,826	4,38,426	2,66,529	7,04,955	6,44,871
1891-92	11,47,707	4,37,415	2,67,816	7,05,231	4,42,476
1892-93	12,01,085	3,88,824	2,85,773	6,74,597	5,26,488
1893-94	15,12,407	5,37,493	3,02,280	8,39,773	6,72,624
1894-95	15,49,856	5,15,255	3,14,817	8,30,072	7,19,784
Average annual ...	.....	.....	.....	.....	6,01,248
In 1893-94 the	average annu	al surplus was	.....	.....	5,92,358

179. The large increase in the net revenue for 1894-95, is mainly due to (1) the recovery of outstandings (the difference between those of 1894-95 and 1893-94 being Rs. 1,07,100), and (2) the diminution of expenditure under "Works" (Rs. 58,782). On the other hand, the crop of myrobollams was so bad as to cause diminished receipts for that produce amounting to Rs. 73,120. Had it been normal, the balance-sheet of 1894-95 would have been just about as favourable as that of the previous year, which showed an improvement of Rs. 1,46,136 on 1892-93.